Circular No. 2, dated 8th May 1913.

Paragraphs 370 to 372 of the Public Works Department Code define the responsibility of a Divisional Accountant for maintaining and compiling the accounts correctly and also for conforming to the rules and procedure laid down for regulating all account matters ; they also define the mutual relation of the Executive Engineer and his Accountant in regard to the accounts of the Division. The Accountant though a subordinate of the Executive Engineer and as such under obligation to implicitly obey his orders has yet a special responsibility for bringing to the Executive Engineer's notice all irregularities relating to accounts. With a view to see that this duty is discharged by the Accountant, it is necessary to give him an opportunity of submitting a formal representation to the Executive Engineer when an account irregularity is noticed by him. The following procedure is accordingly prescribed with the concurrence of the Chief Engineer for strict observance by Executive Engineers and Accountants.

When the Accountant in a Division thinks that any order passed by the Executive Engineer in account matters is irregular and against the Code Rules or Government Orders, he should submit to the Executive Engineer a written note on the subject. On this note the Executive Engineer should pass written orders either modifying previous orders and bringing them into agreement with rules or over-ruling the Accountant. If the Accountant is over-ruled, he shall obey the orders immediately and implicitly but will also put up a copy of the notes and orders to the Executive Engineer for being forwarded to the Comptroller through the Superintending Engineer which should be done by the Executive Engineer on the same day. The Superintending Engineer will forward the papers to this office with such remarks as he may wish to offer on the irregularity under report. Necessary instructions will then be issued in consultation with the Superintending Engineer or the Chief Engineer as the case may be, if any action is called for.

J. S. CHAKRAVARTI,
Comptroller.

To—The Chief Engineer.
The Superintending Engineers.
The Executive Engineers.

MISCELLANEOUS.

OFFICE OF THE SUPERINTENDENT, MYSORE GOVERNMENT STATIONERY DEPOT.

Notice dated 23rd May 1913.

Applications are invited for the supply of about 300 empty deal-wood packing cases in two sizes, large and small, as per dimensions noted in the margin, required by the Mysore Government Stationery Depot, during the official year 1913-14.

Large—3 feet×2 feet 5 inches × 1 foot 10 inches.
Small—2 feet 10 inches × 2 feet 2 inches × 1 foot 9 inches.

2. Applications must be superscribed " Application for the supply of empty deal-wood cases " and should be accompanied with a deposit of Rs. 25, as earnest money in cash, which will be returned to unsuccessful applicants, and be liable to be forfeited if the successful applicant fails to fulfil the conditions of his contract.

3. All boxes supplied must be of the dimensions or to nearest given above, and each box so supplied must be strong and complete with lids. All boxes supplied will be subject to examination by the Superintendent of Stationery. Boxes not considered up to specifications will be rejected and remain at the risk of the contractor.

4. All applications must be addressed to the Superintendent of Stationery, Mysore Government, Bangalore, and should reach his office before 5 P.M. on Saturday the 7th June 1913.

5. Applicants should quote rate per box, which the approved applicant will be required to deliver at the Stationery Office within three days from the date of order.

6. The Superintendent reserves the right of rejecting the applications without assigning any reasons therefor.

C. H. YATES,
Superintendent of Stationery.